



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

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BILL LEE
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

October 5, 2020

John Neuhoff, Chairman of the Board
YMCA of Metropolitan Chattanooga
460 Dodson Avenue
Chattanooga, Tennessee 37404-1510

Dear Mr. Neuhoff,

The Department of Human Services (DHS) - Audit Services Division staff conducted a limited desk review of the Summer Food Service Program (SFSP) at YMCA of Metropolitan Chattanooga (Sponsor), Application Agreement 00-082, during the period of July 31, 2020 and August 7, 2020. Our scope of the review was for reimbursement made to the Sponsor for June 2020.

Due to the outbreak and the risk that COVID19 poses to the Sponsor and our staff, the review was limited to verification, based on review of the documents obtained from Sponsor, via e-mail or other electronic transmission of documents. We also obtained confirmation from the feeding sites and Sponsor staff via telephone or e-mail relative to the operation and administration of the SFSP.

The purpose of this review was to determine if the Sponsor complied with USDA regulations set through the COVID-19 period, taking into consideration the waivers granted to the Sponsor's operation. Also, to determine if the Sponsor complied with the applicable *Title 7 of the Code of Federal Regulations (CFR)* applicable parts, provider agreements, and applicable Federal and State regulations.

Based on our review of the Sponsor's records and information provided, the Sponsor had 51 feeding sites operating during the review period. Cleveland Family YMCA (**Cleveland YMCA**), Graysville Elementary School (**Graysville**), Hamilton YMCA (**Hamilton YMCA**), Ocoee Middle School (**Ocoee Middle**) and Soddy Daisy Community Library were selected as the sample. In addition, we reviewed all meal counts for all sites operating during the review period.

Background

SFSP Sponsors utilize meal count sheets to record the number of breakfast, lunch, supper, and

supplement meals served. Meals served by participating Sponsors must meet the minimum guidelines set by the United States Department of Agriculture (USDA) and DHS to be eligible for reimbursement. The SFSP Sponsor reports the number of meals served through the DHS Tennessee Information Payment System (TIPS) to seek reimbursement.

We inspected meal counts sheets for our test period and reconciled the meals claimed to the meals reported as served for each meal service. We also assessed compliance with civil rights requirements. Due to the ongoing COVID 19 pandemic, we made no site visits to observe meals directly.

Important COVID-19 note: Due to the current outbreak and the risk that COVID-19 poses to your organization personnel and our staff, all our staff are working from home with no or very limited access to the office. Therefore, we will not send a copy of this report via regular mail until further notice. Please confirm the receipt of this email as it is currently the option to communicate to you. If you need any assistance or have any questions, please do not hesitate to contact us via email.

Our review of the Sponsor's records for June 2020 disclosed the following:

1. The Sponsor reported the number of meals claimed for reimbursement incorrectly

Condition

We requested meal count forms for all active feeding sites that support the Claim for Reimbursement for June 2020. Based on our review of the provided documents for each feeding site, we identified the following discrepancies:

Bayberry Apartments

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 1,375 breakfast meals and 1,375 lunch meals served. However, based on our review of the available documents, we noted that there were 1,383 breakfast meals and 1,383 lunch meals served, prior to any meal disallowances.

As a result, eight (8) breakfast meals and eight (8) lunch meals were underreported. (See Exhibit B)

Camp Ocoee

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 1,093 breakfast meals and 949 lunch meals served. However, based on our review of the available documents, we noted that there were 1,094 breakfast meals and 949 lunch meals served, prior to any meal disallowances.

As a result, one (1) breakfast meal was underreported. (See Exhibit C)

Candy's Creek Elementary

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 1,657 1st breakfast meals, zero (0) 2nd breakfast meals, 1,643 1st lunch meals and zero (0) 2nd lunch meals served. However, based on our review of the available documents, we noted that there were 1,618 1st breakfast meals, 32 2nd breakfast meals, 1,598 1st lunch meals and 32 2nd lunch meals served, prior to any meal disallowances.

As a result, 39 1st breakfast meals and 45 1st lunch meals claimed for reimbursement were overreported and disallowed. In addition, 32 2nd breakfast meals and 32 2nd lunch meals were underreported. (See Exhibit D)

Caruthers Park

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 278 breakfast meals and 278 lunch meals served. However, based on our review of the available documents, we noted that there were 276 breakfast meals and 278 lunch meals served, prior to any meal disallowances.

As a result, two (2) breakfast meals claimed for reimbursement were overreported and disallowed. (See Exhibit E)

CGLA

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 232 breakfast meals and 232 lunch meals served. However, based on our review of the available documents, we noted that there were 221 breakfast meals and 221 lunch meals served, prior to any meal disallowances.

As a result, 11 breakfast meals and 11 lunch meals claimed for reimbursement were overreported and disallowed. (See Exhibit F)

Cleveland Family YMCA- sample site

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 1,427 1st breakfast meals, 29 2nd breakfast meals, 1,338 1st lunch meals and 27 2nd lunch meals served. However, based on our review of the available documents, we noted that there were 1,447 1st breakfast meals, 29 2nd breakfast meals, 1,353 1st lunch meals and 27 2nd lunch meals served, prior to any meal disallowances.

As a result, 20 breakfast meals and 15 lunch meals were underreported. (See Exhibit G)

CSM at Derby Street

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 86 1st breakfast meals, two (2) 2nd breakfast meals, 86 1st lunch meals and two (2) 2nd lunch meals served. However, based on our review of the available documents, we noted that there were 83 1st breakfast meals, one (1) 2nd breakfast meal, 83 1st lunch meals and one (1) 2nd lunch meal served, prior to any meal disallowances.

As a result, three (3) 1st breakfast meals, one (1) 2nd breakfast meal, three (3) 1st lunch meals and one (1) 2nd lunch meal claimed for reimbursement were overreported and disallowed. (See Exhibit H)

CSM – East Lake

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 95 breakfast meals and 95 lunch meals served. However, based on our review of the available documents, we noted that there were 90 breakfast meals and 90 lunch meals served, prior to any

meal disallowances.

As a result, five (5) breakfast meals and five (5) lunch meals claimed for reimbursement were overreported and disallowed. (See Exhibit I)

East Side Elementary

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 441 breakfast meals and 441 lunch meals served. However, based on our review of the available documents, we noted that there were 441 breakfast meals and 431 lunch meals served, prior to any meal disallowances.

As a result, 10 lunch meals claimed for reimbursement were overreported and disallowed. (See Exhibit J)

Emma Wheeler Homes

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 1,255 breakfast meals and 1,145 lunch meals served. However, based on our review of the available documents, we noted that there were 1,210 breakfast meals and 1,200 lunch meals served, prior to any meal disallowances.

As a result, 45 breakfast meals claimed for reimbursement were overreported and disallowed and 55 lunch meals were underreported. (See Exhibit K)

Food City – East 23rd Street

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 508 breakfast meals and 508 lunch meals served. However, based on our review of the available documents, we noted that there were 510 breakfast meals and 510 lunch meals served, prior to any meal disallowances.

As a result, two (2) breakfast meals and two (2) lunch meals were underreported. (See Exhibit L)

Frazier Elementary

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 1,137 breakfast meals and 1,137 lunch meals served. However, based on our review of the available documents, we noted that there were 1,477 breakfast meals and 1,477 lunch meals served, prior to any meal disallowances.

As a result, 340 breakfast meals and 340 lunch meals were underreported. (See Exhibit M)

Girls, Inc. Elementary

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 35 lunch meals and 35 supplement meals served. However, based on our review of the available documents, we noted that there were 35 lunch meals and 33 1st supplement meals and one (1) 2nd supplement meal served, prior to any meal disallowances.

As a result, one (1) supplement meal was overreported and disallowed. (See Exhibit N)

Graysville Elementary- sample site

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 671 breakfast meals and 671 lunch meals served. However, based on our review of the available documents, we noted that there were 871 breakfast meals and 871 lunch meals served, prior to any meal disallowances.

As a result, 200 breakfast meals and 200 lunch meals were underreported. (See Exhibit O)

Hamilton YMCA- sample site

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 731 1st lunch meals, five (5) 2nd lunch meals, 744 1st supplement meals, and three (3) 2nd supplement meals served. However, based on our review of the available documents, we noted that there were 641 1st lunch meals, 11 2nd lunch meals, 744 1st supplement meals and three (3) 2nd supplement meals served, prior to any meal disallowances.

As a result, 90 1st lunch meals were overreported and six (6) 2nd lunch meals were underreported. (See Exhibit P)

Hamilton YMCA Camp Shelter

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 155 breakfast meals and 154 lunch meals served. However, based on our review of the available documents, we noted that there were 146 breakfast meals and 154 lunch meals served, prior to any meal disallowances.

As a result, nine (9) breakfast meals claimed for reimbursement were overreported and disallowed. (See Exhibit Q)

Highland Park Commons

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 59 breakfast meals and 59 lunch meals served. However, based on our review of the available documents, we noted that there were 70 breakfast meals and 70 lunch meals served, prior to any meal disallowances.

As a result, 11 breakfast meals and 11 lunch meals were underreported. (See Exhibit R)

J.A. Henry YMCA Language Immersion Early Learning Center

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 22 breakfast meals, 45 1st lunch meals and one (1) 2nd lunch meal served. However, based on our review of the available documents, we noted that there were 22 breakfast meals, 22 1st lunch meals and zero (0) second lunch meals served, prior to any meal disallowances.

As a result, 23 1st lunch meals and one (1) 2nd lunch meal claimed for reimbursement were overreported and disallowed. (See Exhibit S)

James A. Henry YMCA

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 387 breakfast meals and 489 lunch meals served. However, based on our review of the available documents, we noted that there were 387 breakfast meals and 466 lunch meals served, prior to any meal disallowances.

As a result, 23 lunch meals claimed for reimbursement were overreported and disallowed. (See Exhibit T)

Jefferson Heights Park

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 144 breakfast meals and 132 lunch meals served. However, based on our review of the available documents, we noted that there were 166 breakfast meals and 166 lunch meals served, prior to any meal disallowances.

As a result, 22 breakfast meals and 34 lunch meals were underreported. (See Exhibit U)

Leadership for Life

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 76 breakfast meals and 126 lunch meals served. However, based on our review of the Sponsor's records, we found that there were 76 breakfast meals and 115 lunch meals served, prior to any meal disallowances.

As a result, 11 lunch meals claimed for reimbursement were overreported and disallowed. (See Exhibit V)

Love Fellowship Baptist Church

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 860 supper meals served. However, based on our review of the available documents, we noted that there were 1,085 supper meals served, prior to any meal disallowances.

As a result, 225 supper meals were underreported. (See Exhibit W)

New City Fellowship

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 232 breakfast meals and 281 lunch meals served. However, based on our review of the available documents, we noted that there were 232 1st breakfast meals, two (2) 2nd breakfast meals, 281 1st lunch meals and five (5) 2nd lunch meals served, prior to any meal disallowances.

As a result, two (2) 2nd breakfast meals and five (5) 2nd lunch meals were underreported. (See Exhibit X)

North Hamilton County Elementary

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 290 breakfast meals and 290 lunch meals served. However, based on our review of the available documents, we noted that there were 300 breakfast meals and 300 lunch meals served, prior to any meal disallowances.

As a result, 10 breakfast meals and 10 lunch meals were underreported. (See Exhibit Y)

North River YMCA

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 444 1st breakfast meals, seven (7) 2nd breakfast meals, 688 1st lunch meals and 12 2nd lunch meals served. However, based on our review of the available documents, we noted that there were 444 1st breakfast meals, nine (9) 2nd breakfast meals, 688 1st lunch meals and 13 2nd lunch meals served, prior to any meal disallowances.

As a result, two (2) 2nd breakfast meals and one (1) 2nd lunch meal were underreported. (See Exhibit Z)

Ocoee Middle School- sample site

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 790 breakfast meals and 790 lunch meals served. However, based on our review of the available documents, we noted that there were 754 breakfast meals and 754 lunch meals served, prior to any meal disallowances.

As a result, 36 breakfast meals and 36 lunch meals claimed for reimbursement were overreported and disallowed. (See Exhibit AA)

RC 3

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 1,057 breakfast meals and 1,057 lunch meals served. However, based on our review of the available documents, we noted that there were 1,034 breakfast meals and 1,034 lunch meals served, prior to any meal disallowances.

As a result, 23 breakfast meals and 23 lunch meals claimed for reimbursement were overreported and disallowed. (See Exhibit BB)

Spring City Elementary

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 1,833 breakfast meals and 1,833 lunch meals served. However, based on our review of the available documents, we noted that there were 1,822 breakfast meals and 1,822 lunch meals served, prior to any meal disallowances.

As a result, 11 breakfast meals and 11 lunch meals claimed for reimbursement were overreported and disallowed. (See Exhibit DD)

Walmart Neighborhood Market – Shallowford Road

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 106 breakfast meals and 106 supper meals served. However, based on our review of the available documents, we noted that there were 130 breakfast meals and 134 supper meals served, prior to any meal disallowances.

As a result, 24 breakfast meals and 28 supper meals were underreported. (See Exhibit EE)

This is a repeat finding from a previous report dated September 25, 2019 and an earlier report dated September 4, 2018.

Criteria

Title 7 of the Code of Federal Regulations, Section 225.9 (d)(5) states, "... In submitting a claim for reimbursement, each sponsor shall certify that the claim is correct and that records are available to support this claim...."

Title 7 of the Code of Federal Regulations, Section 225.15(c)(1) states, "Sponsors shall maintain accurate records justifying all meals claimed and documenting that all Program funds were spent only on allowable Child Nutrition Program costs. Failure to maintain such records may be grounds for denial of reimbursement for meals served and/or administrative costs claimed during the period covered by the records in question. The sponsor's records shall be available at all times for inspection and audit by representatives of the Secretary, the Comptroller General of the United States, and the State agency for a period of three years following the date of submission of the final claim for reimbursement for the fiscal year."

Recommendation

The Sponsor should ensure that claims for reimbursement are completed correctly and based on accurate supporting documents.

2. The Sponsor did not consistently complete daily meal count sheets to verify point of service meal counts were taken

Condition

Several daily meal count forms (sheets) were not completed properly to indicate the meal type, date, and number of available meals and / or the sheets were no signed by the feeding supervisors.

Criteria

The USDA SFSP Administration Guide, page 139, states, "It is critical that site personnel and monitors understand the importance of accurate point-of service meal counts. Only complete meals served to eligible children can be claimed for reimbursement. Therefore, meals must be counted at the actual point of service ..."

Title 7 of the Code of Federal Regulations, Section 225.9 (d)(5) states, "... In submitting a claim for reimbursement, each sponsor shall certify that the claim is correct and that records are available to support this claim...."

Title 7 of the Code of Federal Regulations, Section 225.15 (c)(1) states, "Sponsors shall maintain accurate records justifying all meals claimed and documenting that all Program funds were spent only on allowable Child Nutrition Program costs. Failure to maintain such records may be grounds for denial of reimbursement for meals served and/or administrative costs claimed during the period covered by the records in question..."

The USDA SFSP Administration Guide, page 139, states, "All sponsors must use daily site records in order to document the number of Program meals they have served to children. The

sponsor must provide all necessary record sheets to the sites. Site supervisors are then responsible for keeping the records each day. The site personnel must complete the records based on actual counts taken at each site for each meal service on each day of operation. Site personnel must be sure that they record all required counts.”

No meals were disallowed for these errors during this review due to flexibilities allowed during the ongoing COVID 19 pandemic. However, this is a repeat finding from a previous report dated September 25, 2019 and an earlier report dated September 4, 2018. Should this error persist in future reviews, meals could possibly be disallowed.

Recommendation

The sponsor should ensure that point-of-service meal counts are taken at the time of the meal service and daily meal count forms are properly documented.

3. The Sponsor did not conduct monitoring reviews of its feeding sites as required

Condition

The Sponsor did not conduct the first four weeks of operation monitoring review at Graysville timely. According to the records provided by the Sponsor, the first week monitoring review occurred on May 28, 2020 and the next monitoring review occurred on July 20, 2020.

Criteria

The *United States Department of Agriculture (USDA) Food and Nutrition Services (FNS) Code of Federal Regulations 7 CFR 225.15 (d) (2)* states, “Sponsors shall visit each of their sites at least once during the first week of operation under the Program and shall promptly take such actions as are necessary to correct any deficiencies.”

The *United States Department of Agriculture (USDA) Food and Nutrition Services (FNS) Code of Federal Regulations 7 CFR 225.15 (d) (3)* states, “Sponsors shall review food service operations at each site at least once during the first four weeks of Program operations, and thereafter shall maintain a reasonable level of site monitoring, Sponsors shall complete a monitoring form developed by the State agency during the conduct of these reviews.”

Recommendation

The Sponsor should ensure monitoring visits occur during the timeline provided in regulations.

Technical Assistance Provided

The Sponsor was provided technical assistance regarding completion of daily meal count forms.

Corrective Action

The Sponsor must complete the following actions within 30 days from the date of this report:

- Prepare and submit a corrective action plan to address the deficiencies identified in this report. The corrective action plan template is attached. Please return the corrective action plan to:

AuditServices.CAPS.DHS@tn.gov

If you have questions relative to the corrective action plan please contact:

Allette Vayda, Director of Operations
Summer Food Service Program
James K. Polk Building 15th Floor
505 Deaderick Street
Nashville, Tennessee 37243
Allette.Vayda@tn.gov
(615) 313-3769

We appreciate the assistance provided during this review. If you have any questions regarding this report, please contact Sean Baker, Audit Director 2, at 615-313-4727 or Sean.Baker@tn.gov.

Sincerely,



Sam O. Alzoubi, CFE
Director of Audit Services

Exhibits

cc: Laura Horne, Senior Program Director, YMCA of Metropolitan Chattanooga
Allette Vayda, Director of Operations, Child and Adult Care Food Programs
Debra Pasta, Program Manager, Child and Adult Care Food Programs
Elke Moore, Administrative Services Assistant 3, Child and Adult Care Food Programs
Constance Moore, Program Specialist, Child and Adult Care Food Programs
Marty Widner, Program Specialist, Child and Adult Care Food Programs
Comptroller of the Treasury, State of Tennessee

Exhibit A

Sponsor: YMCA of Metropolitan Chattanooga

Review Month/Year: June 2020

Claim Reimbursement Total: \$189,276.59

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Number of Participating Sites for Breakfast	47	47
Number of Participating Sites for Lunch	49	49
Number of Participating Sites for Supplements	2	2
Number of Participating Sites for Supper	2	2
Number of Breakfasts Served	27,657	28,072
Number of Lunches Served	28,613	28,951
Number of Supplements Served	782	781
Number of Suppers Served	966	1,219

Exhibit B**Site: Bayberry Apartments**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	22	22
Number of Breakfasts Served	1,375	1,383
Number of Lunches Served	1,375	1,383

Exhibit C**Site: Camp Ocoee**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	14	14
Number of Breakfasts Served	1,093	1,094
Number of Lunches Served	949	949

Exhibit D**Site: Candy's Creek Elementary**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	22	22
Number of 1 st Breakfasts Served	1,657	1,618
Number of 2 nd Breakfasts Served	0	32
Number of 1 st Lunches Served	1,643	1,598
Number of 2 nd Lunches Served	0	32

Exhibit E**Site: Caruthers Park**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	22	22

Number of Breakfasts Served	278	276
Number of Lunches Served	278	278

Exhibit F

Site: CGLA

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	16
Number of Breakfasts Served	232	221
Number of Lunches Served	232	221

Exhibit G

Sample Site: Cleveland Family YMCA

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	22	22
Number of 1 st Breakfasts Served	1,427	1,447
Number of 2 nd Breakfasts Served	29	29
Number of 1 st Lunches Served	1,338	1,353
Number of 2 nd Lunches Served	27	27

Exhibit H

Site: CSM at Derby Street

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	6	8
Number of 1 st Breakfasts Served	86	83
Number of 2 nd Breakfasts Served	0	1
Number of 1 st Lunches Served	86	83
Number of 2 nd Lunches Served	0	1

Exhibit I**Site: CSM – East Lake**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	6	8
Number of Breakfasts Served	95	90
Number of Lunches Served	95	90

Exhibit J**Site: East Side Elementary**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	17	22
Number of Breakfasts Served	441	441
Number of Lunches Served	441	431

Exhibit K**Site: Emma Wheeler Homes**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	22	22
Number of Breakfasts Served	1,255	1,210
Number of Lunches Served	1,145	1,200

Exhibit L**Site: Food City – E. 23rd Street**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	22	22
Number of Breakfasts Served	508	510

Number of Lunches Served	508	510
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Exhibit M

Site: Frazier Elementary

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	17	22
Number of Breakfasts Served	1,137	1,477
Number of Lunches Served	1,137	1,477

Exhibit N

Site: Girls Inc. Elementary

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	5	4
Number of 1 st Lunches Served	35	35
Number of 2 nd Lunches Served	0	0
Number of 1 st Supplements Served	35	33
Number of 2 nd Supplements Served	0	1

Exhibit O

Sample Site: Graysville Elementary

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	17	22
Number of Breakfasts Served	671	871
Number of Lunches Served	671	871

Exhibit P

Sample Site: Hamilton YMCA

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	17
Number of 1 st Lunches Served	731	641
Number of 2 nd Lunches Served	5	11
Number of 1 st Supplements Served	744	744
Number of 2 nd Supplements Served	3	3

Exhibit Q

Site: Hamilton YMCA Camp Shelter

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	7	7
Number of Breakfasts Served	155	146
Number of Lunches Served	154	154

Exhibit R

Site: Highland Park Commons

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	4	5
Number of Breakfasts Served	59	70
Number of Lunches Served	59	70

Exhibit S

Site: J. A. Henry Language Immersion Early Learning Center

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	2	2

Number of 1 st Breakfasts Served	22	22
Number of 2 nd Breakfasts Served	0	0
Number of 1 st Lunches Served	45	22
Number of 2 nd Lunches Served	1	0

Exhibit T

Site: James A. Henry YMCA

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	17	17
Number of Breakfasts Served	387	387
Number of Lunches Served	489	466

Exhibit U

Sample Site: Jefferson Heights Park

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	22	20
Number of Breakfasts Served	144	166
Number of Lunches Served	132	166

Exhibit V

Site: Leadership for Life

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	13	12
Number of Breakfasts Served	76	76
Number of Lunches Served	126	115

Exhibit W

Site: Love Fellowship Baptist Church

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	12	13
Number of Suppers Served	860	1,085

Exhibit X

Site: New City Fellowship

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	12	12
Number of 1 st Breakfasts Served	232	232
Number of 2 nd Breakfasts Served	0	2
Number of 1 st Lunches Served	281	281
Number of 2 nd Lunches Served	0	5

Exhibit Y

Site: North Hamilton County Elementary

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	22	22
Number of Breakfasts Served	290	300
Number of Lunches Served	290	300

Exhibit Z

Site: North River YMCA

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	22	22

Number of 1 st Breakfasts Served	444	444
Number of 2 nd Breakfasts Served	7	9
Number of 1 st Lunches Served	688	688
Number of 2 nd Lunches Served	12	13

Exhibit AA

Sample Site: Ocoee Middle School

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	21	20
Number of Breakfasts Served	790	754
Number of Lunches Served	790	754

Exhibit BB

Site: RC 3

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	21	21
Number of Breakfasts Served	1,057	1,034
Number of Lunches Served	1,057	1,034

Exhibit CC

Sample Site: Soddy Daisy Community Library

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	22	22
Number of Breakfasts Served	821	821
Number of Lunches Served	821	821

Exhibit DD

Site: Spring City Elementary

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	22	22
Number of Breakfasts Served	1,833	1,822
Number of Lunches Served	1,833	1,822

Exhibit EE

Site: Wal Mart Neighborhood Market – Shallowford Road #4671

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	22	22
Number of Breakfasts Served	106	130
Number of Suppers Served	106	134